

**GOVERNMENT OF TELANGANA**  
**ABSTRACT**

RULES – ADAPTATION – Commercial Taxes Department – Central Sales Tax (Andhra Pradesh ) Rules, 1957 – Adaptation to the State of Telangana – Orders – Issued.

**REVENUE (COMMERCIAL TAXES-II) DEPARTMENT**

**G.O.MS.No. 34**

**Dated: 24/02/2016.**

Read the following:

1. Central Sales Tax (Andhra Pradesh ) Rules, 1957, issued vide G.O.Ms.No.302, Revenue, dt:23.2.1957
2. The Andhra Pradesh Reorganisation Act, 2014, (Central Act No.6 of 2014)

\*\*\* \* \*\*\*

**ORDER :**

Whereas by virtue of section 3 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the State of Telangana comprising the territories specified therein has been formed on and from the appointed day i.e., 02.06.2014;

2. And whereas, section 101 of the Andhra Pradesh Reorganization Act, 2014, provides that for the purpose of facilitating the application of any law ( as defined in section 2 (f) of the Act), made before the appointed day, in relation to the State of Telangana, the appropriate Government i.e. State Government of Telangana may, before expiration of two years from 02.06.2014, by order, make such adaptations and modification of law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;
3. And whereas, the Central Sales Tax (Andhra Pradesh ) Rules, 1957 made in exercise of powers conferred by sub-sections (3), (4) and (5) of section 13 of the Central Sales Tax Act, 1956(74 of 1956), issued vide G.O. first read above, are in force as on 1.6.2014;
4. Now, therefore, after careful examination, Government have decided to adapt the said Central Sales Tax (Andhra Pradesh ) Rules, 1957 which are in force as on 01.06.2014, as amended from time to time with necessary modifications, so as to facilitate its application to the State of Telangana.
5. Accordingly, the following notification will be published in the Rules Supplement to Part-I, Extra-ordinary issue of the Telangana State Gazette, Dated:27.02.2016.

**NOTIFICATION**

In exercise of the powers conferred by section 101 of the A.P. Reorganization Act, 2014 (Central Act No.6 of 2014), the Government of Telangana hereby makes the following Order, namely:-

1. (1) This Order may be called the Central Sales Tax (Andhra Pradesh ) Rules, 1957 (Telangana Adaptation) Order, 2016.  
(2) It shall be deemed to have come into force with effect from the 2<sup>nd</sup> June, 2014.
2. For the purpose of this Order and the rules adapted herein, the expression "the State" shall have the meaning and areas specified in section 3 of the Andhra Pradesh Reorganisation Act, 2014.

(P.T.O.)

::2::

3. (1) In the Central Sales Tax (Andhra Pradesh ) Rules, 1957,-  
(i) throughout the Rules, for the expression "Andhra Pradesh", occurring otherwise than in a citation or description or in title of other enactments, the word "Telangana" shall be substituted.

(ii) after Rule 17, the following rule shall be added, namely,-

"18 : Rule 10 of Telangana Value Added Tax Rules, 2005, mutatis mutandis apply in relation to manner of issue of Registration Certificate under section 7 of the Central Sales Tax Act, 1956."

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**AJAY MISRA  
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana, Hyderabad ... for publication of the Notification ( 2 copies)

The Commissioner of Commercial Taxes, Telangana, Hyderabad

The Secretary, Sales Tax Appellate Tribunal, Hyderabad

The State Representative before the Sales Tax & VAT Appellate Tribunal,

O/o the Secretary, Sales Tax & VAT Appellate Tribunal, Hyderabad

The Director General, General Administration (Vig. & Enf.) Department,  
Telangana, B.R.K.R. Building Complex, Tank Bund Road, Hyderabad

Copy to:

The Accountant General, Telangana, Hyderabad,

The Law (C) Department.

The P.S. to the Addl. Principal Secretary to Hon'ble Chief Minister,  
Government of Telangana.

The P.S. to the Hon'ble Minister, Commercial Taxes & Cinematography.

The P.S. to Principal Secretary to Government (CT & Ex ), Revenue Department.  
Sf/Sc.

//FORWARDED :: BY ORDER//

**SECTION OFFICER**